

**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL FOR  
STATE AND QUASI AGENCIES**



Prepared by the State Board of Accounts

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## FOREWORD

The Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, commonly known as the State Accounting Manual, has been prepared to provide a comprehensive source of documentation and explanation of the accounting system structure for the State of Indiana, as well as to comply with provisions of IC 5-11-1-24. It includes the source documents used, reports issued, accounting procedures, and the applicable statutes and policies. Regular use of the manual as a reference tool, in addition to its use in staff training, facilitates the consistent treatment and application of the State of Indiana accounting policies and procedures. An increased efficiency in the generation and use of the financial information provided by the uniform state accounting system should then be realized.

Because of the diverse nature of state agencies, it is not possible to present every possible accounting situation or to answer all questions. However, this manual will give guidance and answer questions relating to the state's accounting and support systems.

We acknowledge the cooperation and efforts of the Department of Administration, the Auditor of State's Office, the State Budget Agency, the Treasurer of State, the State Personnel Department, the Commission on Public Records, and other agencies.

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